

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

SECOND SUPPLEMENTAL AFFIDAVIT AND DISCLOSURE STATEMENT OF

Rob Charles

ON BEHALF OF Lewis and Roca LLP

STATE OF ARIZONA)
) ss:
COUNTY OF Pima)

Rob Charles, being duly sworn, upon his oath, deposes and says:

1. I am a partner of Lewis and Roca LLP, located at One South Church Ave., Suite 700, Tucson, Arizona 85701-1611 (the "Firm").
2. On November 12, 2008, I executed an Affidavit and Disclosure Statement (the "Affidavit") in support of Debtors' retention of Lewis and Roca LLP as ordinary course professionals and submitted that Affidavit and a completed Retention Questionnaire (the "Questionnaire") to Debtors' bankruptcy counsel, to be filed with the Court in accordance with the procedures set forth in the order entered November 5, 2008 authorizing Debtors to employ professionals utilized in the ordinary course of business [Docket No. 1394]. Debtors filed the Affidavit and Questionnaire with the Court on November 13, 2008 [Docket No. 1508].
3. Thereafter, I executed and Debtors bankruptcy counsel caused to be filed the Supplemental Affidavit and Disclosure Statement (the "Supplemental Affidavit").

4. This Affidavit (the "Second Affidavit") supplements the previous Affidavits as follows:

5. Lehman Brothers Holdings Inc. ("LBHI") through Michael A. Rollin of Riley Pozner LLP, has recently requested that the Firm expand its role to serve as local counsel in the bankruptcy case captioned *In re First Magnus Financial Corporation*, No. 4:07-bk-01578-JMM, a Chapter 11 bankruptcy case pending in the United States Bankruptcy Court for the District of Arizona, in Tucson, Arizona (the "FMFC Case"), with respect to the post-confirmation trustee's objections to the claims of LBHI and LBB. Lewis and Roca already represents JP Morgan Chase in the FMFC Case as successor to Washington Mutual Bank as the administrative agent for various buyers under the June 29, 2007 Mortgage Loan Repurchase Agreement as well as Washington Mutual Mortgage Securities Corporation, both as local counsel to White & Case LLP. The parties have agreed that Lewis and Roca may represent LBHI and LBB as local counsel in the FMFC Case with respect to the proofs of claim because the representation would not have an adverse effect on our independent professional judgment on behalf of any client and we have disclosed the conflict to, and have obtained waivers from, both clients. Further, Lewis and Roca has agreed not to represent LBHI with respect to any actual or potential litigation with JP Morgan Chase, its affiliates, agents, directors and employees.

6. Neither I, nor any partner of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors of their estates with respect to the matters for which the Firm has been engaged.

Dated: April 16, 2009.

LEWIS AND ROCA LLP

By: RL Chal
Rob Charles
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Tucson, Arizona 85701-1611
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Subscribed and sworn to by Rob Charles of Lewis and Roca LLP on April 16, 2009.

Barbara Piscitell
Notary Public

My commission expires:

12-14-2010

